

## ABSTRACT OF THE DISCLOSURE

The invention provides a method for reinsuring an insolvent Insurance Company's liabilities. The method includes determining the shortfall of the Insurance Company's assets and Reinsurer's obligations to cover underlying claims, determining a guaranteed payment rate of the claims, and indemnifying at least a portion of the Insurance Company's liability for the claims at the guaranteed rate, in exchange for rights to at least a portion of the assets, including the Reinsurer's obligations.